

MI-1040EZ Michigan Income Tax Easy Return

Issued under P.A. 281 of 1967, as amended. Filing is mandatory.


1999

IMPORTANT: This form is for people whose filing status is "single" or "married filing jointly," who were Michigan residents for all of 1999, who have no dependents, are not claiming any credits, and are filing a U.S. 1040EZ. (See instructions on page 6.)

This return is due April 17, 2000. Please type or print clearly in blue or black ink.

To deposit your refund directly into your bank account, complete the **Direct Deposit of Refund** form on page 13.

PLACE LABEL HERE	1 Primary Filer's First Name and Middle Initial	Last Name	
	If a Joint Return, Spouse's First Name and Middle Initial	Last Name	
	Home Address (No., Street, P.O. Box or Rural Route)		
	City or Town	State	ZIP Code
	2 Primary Filer's Social Security Number		
	3 Spouse's Social Security Number		
	Office Use		
	4 School District Code (see p. 15)		



Check this box if someone else prepares your return and you DO NOT need a book mailed to you next year (see page 4).  ☐

5. STATE CAMPAIGN FUND Check this box if you (or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. **5. a. You** YES ☐ NO ☐
b. Spouse YES ☐ NO ☐

If single and AGI (U.S. 1040EZ, line 4) is less than \$1,500 or married filing jointly and AGI is less than \$3,000, see instructions for line 6.

6. EXEMPTIONS: If you or your spouse can be claimed as a dependent by your parents or someone else check this box. **6. a. You** ☐
b. Spouse ☐

STAPLE STATE COPY OF W-2 FORM(S) HERE

7. Adjusted gross income , from U.S. 1040EZ, line 4.....	7.	<input type="text"/>	.00
8. Exemption allowance (see instructions for line 6)	8.	<input type="text"/>	.00
9. Taxable income. Subtract line 8 from line 7.....	9.	<input type="text"/>	.00
10. Multiply line 9 by 4.4% (.044)	10.	<input type="text"/>	.00
11. Income tax paid to Michigan cities (see instructions for line 11)	11a.	<input type="text"/>	.00
	11b.	<input type="text"/>	.00
12. Your tax. Subtract line 11b from line 10.....	12.	<input type="text"/>	.00
13. Children's Trust Fund - Fight Child Abuse  Enter \$10 or your contribution amount here	13.	<input type="text"/>	.00
14. Help the Fund for Endangered and Nongame Wildlife  Enter \$10 or your contribution amount here	14.	<input type="text"/>	.00
15. Use tax. a. <input type="checkbox"/> No use tax due b. <input type="checkbox"/> Amount from Worksheet, line 3, on page 5.	15.	<input type="text"/>	.00
16. Add lines 12 through 15	16.	<input type="text"/>	.00
17. Michigan Tax Withheld. Attach state copy of W-2.....	17.	<input type="text"/>	.00
18. If line 17 is less than line 16, subtract line 17 from line 16 and enter amount due on line 18.....	PAY ▶ 18.	<input type="text"/>	.00
19. If line 17 is more than line 16, subtract line 16 from line 17 and enter amount overpaid on line 19.....	REFUND ▶ 19.	<input type="text"/>	.00

<i>I declare, under penalty of perjury, that the information in this return and attachments is true and complete to the best of my knowledge.</i>		<i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i>	
<input type="checkbox"/> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Do not discuss with my preparer.		Preparer's Signature, Address, Phone and ID No.	
Filer's Signature	Date		
Spouse's Signature	Date		

Information About Special Situations

Deceased Taxpayers

The surviving spouse may file a joint return for 1999. Write your name and the decedent's name and both Social Security numbers on the MI-1040EZ. Write "deceased" after the decedent's name. You must report the decedent's income. A full-year exemption is allowed for a deceased taxpayer on the MI-1040EZ. Sign the return. In the decedent's signature block, write "Filing as surviving spouse" and the decedent's date of death.

Amended Returns

If you made a mistake on a return previously filed, correct it by filing an Amended Michigan Individual Income Tax

Return (MI-1040X). If your amended return computes to a refund, you must file it within four years of the due date of your original return.

If a change on your federal return affects Michigan taxable income, you must file an MI-1040X with the Michigan Department of Treasury within 120 days of the change. Include payment of any tax and interest due. If you have overpaid, use this form to request a refund.

You can also amend a homestead property tax credit or farmland preservation credit claim by filing a revised claim form clearly marked "amended." Attach a completed MI-1040X to the front of the amended credit form.

EZ Income Tax Return General Information

Who can file the EZ form

You can file an EZ form if ALL of the following are true:

- You filed a U.S. 1040EZ.
- Your filing status is single or married filing jointly.
Single. Your status is single if you are widowed, not married, or if you are legally divorced or separated under court order.
Married filing jointly. You may use this filing status if you were married as of December 31, 1999, or your spouse died in 1999 and you did not remarry in 1999, or your spouse died in 2000 before filing a 1999 return.
- You do not have any dependents.
- You were a Michigan resident for all of 1999.
- You do not have any income from military pay, pensions, other states' obligations or U.S. obligations.
- You are not age 65 or older, deaf, blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled.
- You did not make any estimated tax payments.
- You are not eligible for any of the tax credits listed below.

Before you choose the EZ form, be sure you are not able to claim a credit for any of the following:

- Property taxes and/or rent paid
- Farmland preservation
- College tuition and fees
- Public contributions
- Community foundations
- Homeless shelter/food bank
- Historic preservation tax credit
- Income tax paid to government units outside Michigan.

All these credits reduce the tax you owe. If you are eligible for any of these credits and you file an EZ form, you will pay more tax than you owe.

When You Have Finished



Sign your return

Make sure that your name(s), Social Security number(s) and address are on the form.

Your tax preparer (if you used one) must sign the claim and include, if applicable, the name and address of the organization he or she represents and Social Security number or preparer identification number.

Check the box to indicate if Treasury may discuss your claim with your tax preparer.

To have your refund directly deposited into your account at a financial institution, complete and attach a Direct Deposit form (see page 13).

Keep a copy of this form and all supporting documents for six years.

Where to Mail Your Return

Mail your refund or zero due return to:

Michigan Department of Treasury
Lansing, MI 48956



If you mail your 1999 return in the same envelope with a return for years prior to 1999, your 1999 refund will be delayed. To receive your 1999 refund faster, mail your 1999 return in a separate envelope.

If you owe tax, mail your return to:

Michigan Department of Treasury
Lansing, MI 48929



Make checks payable to "State of Michigan" and print your Social Security number and the words "1999 income tax" on the front of your check. Do not staple your check to the return.

Use Tax

If you have fulfilled your tax obligation for out-of-state purchases, check Box “a” on your 1999 MI-1040EZ, line 15. If you are unsure, read the following.

Every state with a sales tax has a companion tax for purchases made outside the state. In Michigan, that tax is called the “use tax” but might be more aptly described as a remote sales tax because it is a 6 percent tax owed on sales made remotely (i.e., outside of Michigan). While many Michigan residents are not aware of the use (remote sales) tax, it has been on the books since the 1930s.

The law says that you owe this tax on purchases for “storage, use or consumption in Michigan of tangible personal property” from companies that do not collect Michigan sales or use tax. This includes mail order and Internet purchases as well as purchases while traveling in foreign countries and other states. You do not have to pay Michigan use (remote sales) tax if:

- Michigan sales or use tax was paid to the seller, or
- The seller charged another state’s sales tax (including local sales taxes) of at least 6 percent on purchases made while traveling in that state, or
- Purchases made outside Michigan in a calendar month did not exceed \$10. If total purchases for the month exceed \$10, then all purchases are subject to tax.

Use tax must be paid on the total price (including shipping and handling charges) of all taxable items purchased from out-of-state retailers who do not collect Michigan tax.

Items that are taxable. These items are taxable only if you have not already paid a tax of at least 6 percent. Examples of purchases subject to use (remote sales) tax include:

- Out-of-state catalog, Internet or mail order purchases (sporting goods, clothing, furniture, etc.).
- Purchases made outside of Michigan (appliances, electronic equipment, furs, furniture, etc.).

- Vacation/travel purchases (jewelry, artwork, etc., you purchase in another state or foreign country and have shipped to you in Michigan).

You do not have to pay use tax on grocery food items, prescription drugs or vitamins and most magazine subscriptions.

Businesses that collect use tax. An out-of-state business that does not have a store, warehouse or employees in Michigan does not have to register and collect Michigan use tax. However, many out-of-state businesses voluntarily collect use tax for their customers. Michigan tax must be itemized separately on the out-of-state seller’s invoice.

How To Pay Use Tax

Beginning with tax year 1999 you may pay use tax on your 1999 MI-1040EZ, line 15. Using the Worksheet Calculation below, check the box on line 15 that applies to your situation and enter the amount of tax due, if any, on line 15.

WORKSHEET CALCULATION

Line 1: For purchases under \$1,000, if you know the amount multiply your total purchases times 6 percent (.06) and enter the amount on Line 1.

OR, for purchases under \$1,000, if you have incomplete or inaccurate receipts to calculate your purchases, you may use the Use Tax Table below to estimate your taxes. (See the example.)

Line 1 should contain a number unless you made no purchases under \$1,000 subject to the use tax.

Use Tax Table

“Remote Sales”

Adjusted Gross Income*	Tax
\$0-\$10,000	\$3
\$10,001-\$20,000	\$8
\$20,001-\$30,000	\$13
\$30,001-\$40,000	\$18
\$40,001-\$50,000	\$23
\$50,001-\$75,000	\$31
\$75,001-\$100,000	\$44
Above \$100,000	Multiply AGI by 0.05% (.0005)

* Adjusted Gross Income from MI-1040, line 10, or MI-1040EZ, line 7

Line 2: In all cases, if a single purchase exceeds \$1,000, you must pay 6 percent use tax on those purchases using Line 2. (See the example.)

Line 3: Total Use Tax due (total of Line 1 and Line 2).

Worksheet

Line 1: Itemized purchases under \$1,000 x 6 percent (.06) **OR**
Use Tax Table amount: \$_____

Line 2: Single purchases each over \$1,000 x 6 percent (.06): \$_____

Line 3:

Total Use Tax Due: \$_____
(Total of Line 1 and Line 2)

Enter amount from Line 3 above on your 1999 MI-1040EZ, line 15, and check **Box “b.”**

Example: Kurt ordered a computer from a catalog retailer in New York for \$1,437.50. Kurt also purchased items over the Internet for less than \$1,000 during the year, but lost his receipts. He is sure he did not pay Michigan sales tax. Kurt’s adjusted gross income (AGI) is \$46,500. Kurt would complete the Worksheet as follows:

Line 1: Kurt selects \$23 from the table based on his AGI \$23.00

Line 2: Kurt enters
\$1,437.50 x 6 percent \$86.25

Line 3: Total use tax due \$109.25

Kurt would enter \$109 (no cents) on his 1999 MI-1040EZ, line 15, and check **Box “b.”**

For more examples see our web site at: www.treasury.state.mi.us/faqs/usefaq.htm

Please note that using the Use Tax Table to estimate your taxes does not preclude the Michigan Department of Treasury from auditing your account. If it is determined that additional tax is due, you may receive an assessment for the amount of the tax owed, plus applicable penalty and interest.

Line-By-Line Instructions

Lines not listed are explained on the form.

Lines 2 & 3: Write your Social Security number(s) here even if using your label.

Line 5: These funds are distributed among all candidates for governor who meet the campaign fund qualifications, regardless of political party. If you choose yes, it will not raise your tax or reduce your refund.

Line 6: If single and AGI is less than \$1,500 or married filing jointly and AGI is less than \$3,000 and Michigan tax is withheld, enter 0 on line 12 and complete lines 7, and 13 through 20. If Michigan tax is not withheld, you do not need to file this form.

If single and you checked box 6a, enter \$1,000 on line 8, otherwise enter \$2,800 on line 8. If married filing jointly and neither of you checked box 6a or b, enter \$5,600 on line 8. If one of you checked a box on line 6, enter \$3,800 on line 8. If both of you checked the boxes on line 6, enter \$2,000 on line 8.

Lines 11a and 11b: On line 11a, enter the total amount of city income tax withheld as shown on your W-2 form and any city income tax paid in 1999, less city income tax refund(s) received in 1999. Use the City Income Tax Credit Worksheet on page 7 to figure the amount of credit allowable for the amount of city income tax you paid. Enter your credit on line 11b.

Lines 13 and 14: You may contribute any amount to one or both of these funds, whether you owe tax or are due a refund. Your donation will increase your tax due or reduce your refund.



Line 13: "FIGHT CHILD ABUSE." Your contribution is a key source of funding for child abuse/neglect prevention in your local community. Contributions fund respite care, parent education, pregnancy/newborn support services, support groups, local family resource councils, public education and outreach. **Make a difference in the life of a child...enter \$10 or your contribution.** This will increase your tax due or reduce your refund. *Direct donations may also be sent by check to the Children's Trust Fund, P.O. Box 30037, Lansing, MI 48909.*



Line 14: Nongame Wildlife Fund. Your tax contributions are making a difference for Michigan's endangered animals, plants and their precious habitats. Funds are used to restore and manage populations of ospreys, peregrine falcons and wolves. Frogs and toads are helped through surveys. Bald eagle nesting sites are located through aerial surveys made possible by your dollars.

Natural areas with their special wild plants, water resources and land forms that are homes for butterflies, fish and other wildlife are helped by these funds. Michigan's school teachers receive posters, teaching boxes, videos and outdoor learning site development. Please consider adding a donation to this **"FUND"** which is so valuable to Michigan's wildlife. **Just "Look For the Loon" on your state income tax form.** Check our web site: www.dnr.state.mi.us/wildlife/heritage/

Line 15: Use Tax. Check the box that applies to you and enter the appropriate amount on line 15. See use tax information on page 5.

Line 17: Enter the total Michigan tax withheld from all of your W2 forms.

Line 18: If line 17 is less than line 16, subtract line 17 from line 16 and enter the amount due on line 18. See page 3 for payment information. Mail your payment to the address on the bottom of the return.

Line 19: If line 17 is more than line 16, subtract line 16 from line 17 and enter the amount you overpaid on this line. Please consider completing the Direct Deposit form on page 13 to have your refund electronically deposited in your account.

CITY INCOME TAX CREDIT WORKSHEET			
To Determine Net City Income Tax			
Step 1	Add:		
	• City income tax withheld from wages in 1999 (as shown in box 21 on your W-2s).....		
	• Amount of tax paid with a Michigan city income tax return filed in 1999 (do not include penalty and interest)..... + .00		
	• Estimated city income tax payments paid in 1999..... + .00		
	Subtotal Subtract:		
	• Any city income tax refunds received in 1999..... - .00		
Total net city income tax paid. Carry to line 11a = .00			
To Determine Your City Income Tax Credit			
If your Total Net City Income Tax Paid (MI-1040EZ, line 11a) is :			
Step 2	\$100 or less	\$101 through \$150	\$151 or more
	Net city income tax paid..... .00	Net city income tax paid..... .00	Net city income tax paid.....
	x .20	Subtract..... - \$100.00	Subtract..... - \$150.00
	CREDIT. Carry to line 11b..... .00	Multiply..... x .10	Multiply..... x .05
		.00	.00
		Add..... + 20.00	Add..... + 25.00
		CREDIT. Carry to line 11b..... .00	CREDIT. Carry to line 11b..... .00
	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Round all amounts to the nearest dollar. </div>		
	Credit cannot be more than \$10,000.00		